



**DEPARTMENT OF INSURANCE
STATE OF ARIZONA**

Financial Affairs Division – Tax Unit
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Phoenix, Arizona 85018-7269
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ATTENTION: TAX REPORT PREPARER - INSTRUCTIONS FOR FOREIGN TITLE INSURERS

SUMMARY OF 2005 ANNUAL PREMIUM TAX AND FEES REPORTS CHANGES:

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| 1) ACH PAYMENT OPTION – See Form E-ACH.INSTRUCTION for the required format and content to pay total Annual Fees due March 1 and the total Retaliatory Amount due April 15 or October 15 with a filed extension by ACH delivery. |
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FORMS APPLICABLE TO FOREIGN TITLE INSURERS

FORM NAME	FORM DESCRIPTIONS	DUE DATES
E-ACH.INSTRUCTION	ACH Delivery Format and Content Instructions	n/a
E-AZ AGENTS	Arizona Agent Listing (Applicable to specific Foreign Insurers only) (Fillable)	APRIL 15 or October 15 with filed extension
E-TITLE.FOREIGN	Annual Fees Report (Fillable)	MARCH 1
E-TITLE.FOREIGN.INSTRUCTION	Annual Tax Report Filing Instructions	n/a
E-TITLE.RETALIATORY	Annual Retaliatory Tax Report (Fillable)	APRIL 15 or October 15 with filed extension

ANNUAL FEES REPORT

The Annual Fees Report Form E-TITLE.FOREIGN must be filed ONLY if the total Annual Fees due March 1 are paid by check. The form is NOT required to be filed if the total Annual Fees due March 1 are paid by ACH delivery in accordance with Form E-ACH.INSTRUCTION.

RETALIATION - A.R.S. § 20-1566(C)

Title insurers are exempt from the premium tax provisions of A.R.S. § 20-224 and must file a corporate income tax return with the Arizona Department of Revenue. All Foreign Title insurers must file the Annual Retaliatory Tax Report Form E-TITLE.RETALIATORY in accordance with Due Dates below. Taxes and fees are segregated for retaliation purposes in accordance with A.R.S. § 20-1566(C).

DUE DATES

Annual Fees are due on or before March 1. If the total Annual Fees due will be paid by check, the Annual Fees Report Form must accompany the check payable to the Arizona Department of Insurance.

The Annual Retaliatory Tax Report Form E-TITLE.RETALIATORY and payment of the total Retaliatory Amount are Due April 15, unless an extension to file the Arizona Corporate Income Tax Return has been granted by the Arizona Department of Revenue. A copy of the approved extension must be filed with this Department by April 15. The Annual Retaliatory Tax Report and payment, if any, will then be due on or before the extended due date applicable to the Arizona Corporate Income Tax Return.

If a due date falls on a Saturday or Sunday, the deadline will be extended to the following Monday for that year only. **STATUTORY PENALTIES FOR LATE FILING AND/OR PAYMENTS WILL BE ENFORCED.**

PLEASE NOTE OUR "POSTMARK POLICY" APPLICABLE TO STATUTORY FILINGS, AS IT IS ENFORCED BY THIS DEPARTMENT: To be considered a **TIMELY** filing, the package containing the filing must display validation by the United States Postal Service* as proof of the date of filing. Courier deliveries must include an invoice bearing the date of courier pick-up. If your package does not provide evidence of a timely filing it will be considered filed **WHEN RECEIVED** and statutory penalties, where applicable, will be assessed. *Postage meter stamps do not qualify.

IMPORTANT: DUE TO CASH CONTROL PROCEDURES DO NOT MAIL ANNUAL FEES REPORTS, RETALIATORY TAX REPORTS OR CHECK(S) INSIDE ANNUAL STATEMENT FILING PACKAGES. YOU MUST MAIL CHECKS WITH THESE REPORTS TO THE ATTENTION OF THE TAX UNIT, AT ADDRESS PROVIDED ON THE REPORT FORMS.